

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

1 AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for  
2 Senate Bill No. 5, Page 1, Section A, Line 2, by inserting the following after all of said line:

3  
4 "66.620. 1. All county sales taxes collected by the director of revenue under sections 66.600  
5 to 66.630 on behalf of any county, less one percent for cost of collection which shall be deposited in  
6 the state's general revenue fund after payment of premiums for surety bonds as provided in section  
7 32.087, shall be deposited in a special trust fund, which is hereby created, to be known as the  
8 "County Sales Tax Trust Fund". The moneys in the county sales tax trust fund shall not be deemed  
9 to be state funds and shall not be commingled with any funds of the state. The director of revenue  
10 shall keep accurate records of the amount of money in the trust fund which was collected in each  
11 county imposing a county sales tax, and the records shall be open to the inspection of officers of the  
12 county and the public. Not later than the tenth day of each month, the director of revenue shall  
13 distribute all moneys deposited in the trust fund during the preceding month to the county which  
14 levied the tax; such funds shall be deposited with the [county] treasurer of the county and all  
15 expenditures of funds arising from the county sales tax trust fund shall be by an appropriation act to  
16 be enacted by the legislative council of the county, and to the cities, towns and villages located  
17 wholly or partly within the county which levied the tax in the manner as set forth in sections 66.600  
18 to 66.630.

19 2. In any county not adopting an additional sales tax and alternate distribution system as  
20 provided in section 67.581, for the purposes of distributing the county sales tax, the county shall be  
21 divided into two groups, "Group A" and "Group B". Group A shall consist of all cities, towns and  
22 villages which are located wholly or partly within the county which levied the tax and which had a  
23 city sales tax in effect under the provisions of sections 94.500 to 94.550 on the day prior to the  
24 adoption of the county sales tax ordinance, except that beginning January 1, 1980, group A shall  
25 consist of all cities, towns and villages which are located wholly or partly within the county which  
26 levied the tax and which had a city sales tax approved by the voters of such city under the provisions  
27 of sections 94.500 to 94.550 on the day prior to the effective date of the county sales tax. For the  
28 purposes of determining the location of consummation of sales for distribution of funds to cities,  
29 towns and villages in group A, the boundaries of any such city, town or village shall be the boundary  
30 of that city, town or village as it existed on March 19, 1984. Group B shall consist of all cities,  
31 towns and villages which are located wholly or partly within the county which levied the tax and

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1 which did not have a city sales tax in effect under the provisions of sections 94.500 to 94.550 on the  
 2 day prior to the adoption of the county sales tax ordinance, and shall also include all unincorporated  
 3 areas of the county which levied the tax; except that, beginning January 1, 1980, group B shall  
 4 consist of all cities, towns and villages which are located wholly or partly within the county which  
 5 levied the tax and which did not have a city sales tax approved by the voters of such city under the  
 6 provisions of sections 94.500 to 94.550 on the day prior to the effective date of the county sales tax  
 7 and shall also include all unincorporated areas of the county which levied the tax.

8 3. Until January 1, 1994, the director of revenue shall distribute to the cities, towns and  
 9 villages in group A the taxes based on the location in which the sales were deemed consummated  
 10 under section 66.630 and subsection 12 of section 32.087. Except for distribution governed by  
 11 section 66.630, after deducting the distribution to the cities, towns and villages in group A, the  
 12 director of revenue shall distribute the remaining funds in the county sales tax trust fund to the cities,  
 13 towns and villages and the county in group B as follows: To the county which levied the tax, a  
 14 percentage of the distributable revenue equal to the percentage ratio that the population of the  
 15 unincorporated areas of the county bears to the total population of group B; and to each city, town or  
 16 village in group B located wholly within the taxing county, a percentage of the distributable revenue  
 17 equal to the percentage ratio that the population of such city, town or village bears to the total  
 18 population of group B; and to each city, town or village located partly within the taxing county, a  
 19 percentage of the distributable revenue equal to the percentage ratio that the population of that part  
 20 of the city, town or village located within the taxing county bears to the total population of group B.

21 4. From [and after] January 1, 1994, until December 31, 2015, the director of revenue shall  
 22 distribute to the cities, towns and villages in group A a portion of the taxes based on the location in  
 23 which the sales were deemed consummated under section 66.630 and subsection 12 of section  
 24 32.087 in accordance with the formula described in this subsection. After deducting the distribution  
 25 to the cities, towns and villages in group A, the director of revenue shall distribute funds in the  
 26 county sales tax trust fund to the cities, towns and villages and the county in group B as follows: To  
 27 the county which levied the tax, ten percent multiplied by the percentage of the population of  
 28 unincorporated county which has been annexed or incorporated since April 1, 1993, multiplied by  
 29 the total of all sales tax revenues countywide, and a percentage of the remaining distributable  
 30 revenue equal to the percentage ratio that the population of unincorporated areas of the county bears  
 31 to the total population of group B; and to each city, town or village in group B located wholly within  
 32 the taxing county, a percentage of the remaining distributable revenue equal to the percentage ratio  
 33 that the population of such city, town or village bears to the total population of group B; and to each  
 34 city, town or village located partly within the taxing county, a percentage of the remaining  
 35 distributable revenue equal to the percentage ratio that the population of that part of the city, town or  
 36 village located within the taxing county bears to the total population of group B.

37 5. (1) From and after January 1, 2016, the director of revenue shall distribute to the cities,  
 38 towns, and villages in group A a portion of the taxes based on the location in which the sales were  
 39 deemed consummated under section 66.630 and subsection 12 of section 32.087, in accordance with  
 40 the formula described in this subsection. After deducting the distribution to the cities, towns, and  
 41 villages in group A, the director of revenue shall distribute funds in the county sales tax trust fund to

1 the cities, towns, and villages, and the county in group B as follows: to the county which levied the  
2 tax, ten percent multiplied by the percentage of the population of unincorporated county which has  
3 been annexed or incorporated since April 1, 1993, multiplied by the total of all sales tax revenues  
4 countywide, and a percentage of the remaining distributable revenue equal to the percentage ratio  
5 that the population of unincorporated areas of the county bears to the total population of group B as  
6 adjusted such that no city, town, or village in group B shall receive a distribution that is less than  
7 fifty percent of the amount of taxes generated within such city, town, or village based on the location  
8 in which the sales were deemed consummated under section 66.630 and subsection 12 of section  
9 32.087; and to each city, town, or village in group B located wholly within the taxing county, a  
10 percentage of the remaining distributable revenue equal to the percentage ratio that the population of  
11 such city, town, or village bears to the total population of group B, as adjusted such that no city,  
12 town, or village in group B shall receive a distribution that is less than fifty percent of the amount of  
13 taxes generated within such city, town, or village based on the location in which the sales were  
14 deemed consummated under section 66.630 and subsection 12 of section 32.087; and to each city,  
15 town, or village located partly within the taxing county, a percentage of the remaining distributable  
16 revenue equal to the percentage ratio that the population of that part of the city, town, or village  
17 located within the taxing county bears to the total population of group B, as adjusted such that no  
18 city, town, or village in group B shall receive a distribution that is less than fifty percent of the  
19 amount of taxes generated within such city, town, or village based on the location in which the sales  
20 were deemed consummated under section 66.630 and subsection 12 of section 32.087.

21 (2) For purposes of making any adjustment required by this subsection, the director of  
22 revenue shall, prior to any distribution to the county or to each city, town, or village in group B  
23 located wholly or partly within the taxing county, identify each city, town, or village in group B  
24 located wholly or partly within the taxing county that would receive a distribution that is less than  
25 fifty percent of the amount of taxes generated within such city, town, or village based on the location  
26 in which the sales were deemed consummated under section 66.630 and subsection 12 of section  
27 32.087 if no adjustment were made and calculate the difference between the amount that the  
28 distribution to each such city, town, or village would have been without any adjustment and the  
29 amount that equals fifty percent of the amount of taxes generated within such city, town, or village  
30 based on the location in which the sales were deemed consummated under section 66.630 and  
31 subsection 12 of section 32.087. The director of revenue shall then deduct the amount of such  
32 difference from the remaining distributable revenue and distribute the amount of such difference to  
33 each such city, town, or village that would otherwise have received a distribution that is less than  
34 fifty percent of the amount of taxes generated within such city, town, or village based on the location  
35 in which the sales were deemed consummated under section 66.630 and subsection 12 of section  
36 32.087 if no adjustment were made. Thereafter, the director of revenue shall distribute the  
37 remaining distributable revenue, as adjusted, to the county and to each city, town, or village in group  
38 B located wholly or partly within the taxing county in the manner provided in this subsection.

39 (3) For purposes of this subsection, if a city, town, or village is partly in group A and partly  
40 in group B, the director of revenue shall calculate fifty percent of the amount of taxes generated  
41 within such city, town, or village based on the location in which the sales were deemed consummated

1 under section 66.630 and subsection 12 of section 32.087 by multiplying fifty percent by the amount  
 2 of all county sales taxes collected by the director of revenue under sections 66.600 to 66.630, less  
 3 one percent for cost of collection, that are generated within such city, town, or village based on the  
 4 location in which the sales were deemed consummated under section 66.630 and subsection 12 of  
 5 section 32.087, regardless of whether such taxes are deemed consummated in group A or group B.

6 6. (1) For purposes of administering the distribution formula of [subsection] subsections 4  
 7 and 5 of this section, the revenues arising each year from sales occurring within each group A city,  
 8 town or village shall be distributed as follows: Until such revenues reach the adjusted county  
 9 average, as hereinafter defined, there shall be distributed to the city, town or village all of such  
 10 revenues reduced by the percentage which is equal to ten percent multiplied by the percentage of the  
 11 population of unincorporated county which has been annexed or incorporated after April 1, 1993;  
 12 and once revenues exceed the adjusted county average, total revenues shall be shared in accordance  
 13 with the redistribution formula as defined in this subsection.

14 (2) For purposes of this subsection, the "adjusted county average" is the per capita  
 15 countywide average of all sales tax distributions during the prior calendar year reduced by the  
 16 percentage which is equal to ten percent multiplied by the percentage of the population of  
 17 unincorporated county which has been annexed or incorporated after April 1, 1993; the  
 18 "redistribution formula" is as follows: During 1994, each group A city, town and village shall  
 19 receive that portion of the revenues arising from sales occurring within the municipality that remains  
 20 after deducting therefrom an amount equal to the cumulative sales tax revenues arising from sales  
 21 within the municipality multiplied by the percentage which is the sum of ten percent multiplied by  
 22 the percentage of the population of unincorporated county which has been annexed or incorporated  
 23 after April 1, 1993, and the percentage, if greater than zero, equal to the product of 8.5 multiplied by  
 24 the logarithm (to base 10) of the product of 0.035 multiplied by the total of cumulative per capita  
 25 sales taxes arising from sales within the municipality less the adjusted county average. During 1995,  
 26 each group A city, town and village shall receive that portion of the revenues arising from sales  
 27 occurring within the municipality that remains after deducting therefrom an amount equal to the  
 28 cumulative sales tax revenues arising from sales within the municipality multiplied by the percentage  
 29 which is the sum of ten percent multiplied by the percentage of the population of unincorporated  
 30 county which has been annexed or incorporated after April 1, 1993, and the percentage, if greater  
 31 than zero, equal to the product of seventeen multiplied by the logarithm (to base 10) of the product  
 32 of 0.035 multiplied by the total of cumulative per capita sales taxes arising from sales within the  
 33 municipality less the adjusted county average. From January 1, 1996, until January 1, 2000, each  
 34 group A city, town and village shall receive that portion of the revenues arising from sales occurring  
 35 within the municipality that remains after deducting therefrom an amount equal to the cumulative  
 36 sales tax revenues arising from sales within the municipality multiplied by the percentage which is  
 37 the sum of ten percent multiplied by the percentage of the population of unincorporated county  
 38 which has been annexed or incorporated after April 1, 1993, and the percentage, if greater than zero,  
 39 equal to the product of 25.5 multiplied by the logarithm (to base 10) of the product of 0.035  
 40 multiplied by the total of cumulative per capita sales taxes arising from sales within the municipality  
 41 less the adjusted county average. From and after January 1, 2000, the distribution formula covering

1 the period from January 1, 1996, until January 1, 2000, shall continue to apply, except that the  
2 percentage computed for sales arising within the municipalities shall be not less than 7.5 percent for  
3 municipalities within which sales tax revenues exceed the adjusted county average, nor less than 12.5  
4 percent for municipalities within which sales tax revenues exceed the adjusted county average by at  
5 least twenty-five percent.

6 (3) For purposes of applying the redistribution formula to a municipality which is partly  
7 within the county levying the tax, the distribution shall be calculated alternately for the municipality  
8 as a whole, except that the factor for annexed portion of the county shall not be applied to the portion  
9 of the municipality which is not within the county levying the tax, and for the portion of the  
10 municipality within the county levying the tax. Whichever calculation results in the larger  
11 distribution to the municipality shall be used.

12 (4) Notwithstanding any other provision of this section, the fifty percent of additional sales  
13 taxes as described in section 99.845 arising from economic activities within the area of a  
14 redevelopment project established after July 12, 1990, pursuant to sections 99.800 to 99.865, while  
15 tax increment financing remains in effect shall be deducted from all calculations of countywide sales  
16 taxes, shall be distributed directly to the municipality involved, and shall be disregarded in  
17 calculating the amounts distributed or distributable to the municipality. Further, any agreement,  
18 contract or covenant entered into prior to July 12, 1990, between a municipality and any other  
19 political subdivision which provides for an appropriation of incremental sales tax revenues to the  
20 special allocation fund of a tax increment financing project while tax increment financing remains in  
21 effect shall continue to be in full force and effect and the sales taxes so appropriated shall be  
22 deducted from all calculations of countywide sales taxes, shall be distributed directly to the  
23 municipality involved, and shall be disregarded in calculating the amounts distributed or  
24 distributable to the municipality. In addition, and notwithstanding any other provision of this chapter  
25 to the contrary, economic development funds shall be distributed in full to the municipality in which  
26 the sales producing them were deemed consummated. Additionally, economic development funds  
27 shall be deducted from all calculations of countywide sales taxes and shall be disregarded in  
28 calculating the amounts distributed or distributable to the municipality. As used in this subdivision,  
29 the term "economic development funds" means the amount of sales tax revenue generated in any  
30 fiscal year by projects authorized pursuant to chapter 99 or chapter 100 in connection with which  
31 such sales tax revenue was pledged as security for, or was guaranteed by a developer to be sufficient  
32 to pay, outstanding obligations under any agreement authorized by chapter 100, entered into or  
33 adopted prior to September 1, 1993, between a municipality and another public body. The  
34 cumulative amount of economic development funds allowed under this provision shall not exceed  
35 the total amount necessary to amortize the obligations involved.

36 [6.] 7. If the qualified voters of any city, town or village vote to change or alter its  
37 boundaries by annexing any unincorporated territory included in group B or if the qualified voters of  
38 one or more city, town or village in group A and the qualified voters of one or more city, town or  
39 village in group B vote to consolidate, the area annexed or the area consolidated which had been a  
40 part of group B shall remain a part of group B after annexation or consolidation. After the effective  
41 date of the annexation or consolidation, the annexing or consolidated city, town or village shall

1 receive a percentage of the group B distributable revenue equal to the percentage ratio that the  
2 population of the annexed or consolidated area bears to the total population of group B and such  
3 annexed area shall not be classified as unincorporated area for determination of the percentage  
4 allocable to the county. If the qualified voters of any two or more cities, towns or villages in group  
5 A each vote to consolidate such cities, towns or villages, then such consolidated cities, towns or  
6 villages shall remain a part of group A. For the purpose of sections 66.600 to 66.630, population  
7 shall be as determined by the last federal decennial census or the latest census that determines the  
8 total population of the county and all political subdivisions therein. For the purpose of calculating  
9 the adjustment based on the percentage of unincorporated county population which is annexed after  
10 April 1, 1993, the accumulated percentage immediately before each census shall be used as the new  
11 percentage base after such census. After any annexation, incorporation or other municipal boundary  
12 change affecting the unincorporated area of the county, the chief elected official of the county shall  
13 certify the new population of the unincorporated area of the county and the percentage of the  
14 population which has been annexed or incorporated since April 1, 1993, to the director of revenue.  
15 After the adoption of the county sales tax ordinance, any city, town or village in group A may by  
16 adoption of an ordinance by its governing body cease to be a part of group A and become a part of  
17 group B. Within ten days after the adoption of the ordinance transferring the city, town or village  
18 from one group to the other, the clerk of the transferring city, town or village shall forward to the  
19 director of revenue, by registered mail, a certified copy of the ordinance. Distribution to such city as  
20 a part of its former group shall cease and as a part of its new group shall begin on the first day of  
21 January of the year following notification to the director of revenue, provided such notification is  
22 received by the director of revenue on or before the first day of July of the year in which the  
23 transferring ordinance is adopted. If such notification is received by the director of revenue after the  
24 first day of July of the year in which the transferring ordinance is adopted, then distribution to such  
25 city as a part of its former group shall cease and as a part of its new group shall begin the first day of  
26 July of the year following such notification to the director of revenue. Once a group A city, town or  
27 village becomes a part of group B, such city may not transfer back to group A.

28 [7.] 8. If any city, town or village shall hereafter change or alter its boundaries, the city clerk  
29 of the municipality shall forward to the director of revenue, by registered mail, a certified copy of  
30 the ordinance adding or detaching territory from the municipality. The ordinance shall reflect the  
31 effective date thereof, and shall be accompanied by a map of the municipality clearly showing the  
32 territory added thereto or detached therefrom. Upon receipt of the ordinance and map, the tax  
33 imposed by sections 66.600 to 66.630 shall be redistributed and allocated in accordance with the  
34 provisions of this section on the effective date of the change of the municipal boundary so that the  
35 proper percentage of group B distributable revenue is allocated to the municipality in proportion to  
36 any annexed territory. If any area of the unincorporated county elects to incorporate subsequent to  
37 the effective date of the county sales tax as set forth in sections 66.600 to 66.630, the newly  
38 incorporated municipality shall remain a part of group B. The city clerk of such newly incorporated  
39 municipality shall forward to the director of revenue, by registered mail, a certified copy of the  
40 incorporation election returns and a map of the municipality clearly showing the boundaries thereof.  
41 The certified copy of the incorporation election returns shall reflect the effective date of the

incorporation. Upon receipt of the incorporation election returns and map, the tax imposed by sections 66.600 to 66.630 shall be distributed and allocated in accordance with the provisions of this section on the effective date of the incorporation.

[8.] 9. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any county abolishes the tax, the county shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such county, the director of revenue shall remit the balance in the account to the county and close the account of that county. The director of revenue shall notify each county of each instance of any amount refunded or any check redeemed from receipts due the county.

[9.] 10. Except as modified in sections 66.600 to 66.630, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed under sections 66.600 to 66.630.

72.150. When two or more cities, towns or villages in this state adjoining and contiguous to each other in the same or adjoining county or two or more cities, towns or villages located in a county of the second classification having a population of at least forty-seven thousand but not more than forty-nine thousand which are not adjoining and contiguous to each other but whose combined territory when combined will be contiguous or when two or more cities, towns, or villages located in a county of the first classification or a county of the second classification that have entered into one or more intergovernmental agreements related to municipal services and are separated by a distance of not more than one mile and are connected by at least two public maintained rights of way shall be desirous of being consolidated, it shall be lawful for them to consolidate under one government of the classification under which any of them was organized or the classification provided for the consolidated population, in the manner and subject to the provisions prescribed in sections 72.150 to 72.220. Any cities, towns or villages within any county with a charter form of government where fifty or more cities, towns and villages have been incorporated shall consolidate pursuant to the provisions of section 72.420.

72.401. 1. If a commission has been established pursuant to section 72.400 in any county with a charter form of government where fifty or more cities, towns and villages have been established, any boundary change within the county shall proceed solely and exclusively in the manner provided for by sections 72.400 to 72.423, notwithstanding any statutory provisions to the contrary concerning such boundary changes.

2. In any county with a charter form of government where fifty or more cities, towns and villages have been established, if the governing body of such county has by ordinance established a boundary commission, as provided in sections 72.400 to 72.423, then boundary changes in such county shall proceed only as provided in sections 72.400 to 72.423.

3. The commission shall be composed of eleven members as provided in this subsection. No member, employee or contractor of the commission shall be an elective official, employee or

1 contractor of the county or of any political subdivision within the county or of any organization  
2 representing political subdivisions or officers or employees of political subdivisions. Each of the  
3 appointing authorities described in subdivisions (1) to (3) of this subsection shall appoint persons  
4 who shall be residents of their respective locality so described. The appointing authority making the  
5 appointments shall be:

6 (1) The chief elected officials of all municipalities wholly within the county which have a  
7 population of more than twenty thousand persons, who shall name two members to the commission  
8 as prescribed in this subsection each of whom is a resident of a municipality within the county of  
9 more than twenty thousand persons;

10 (2) The chief elected officials of all municipalities wholly within the county which have a  
11 population of twenty thousand or less but more than ten thousand persons, who shall name one  
12 member to the commission as prescribed in this subsection who is a resident of a municipality within  
13 the county with a population of twenty thousand or less but more than ten thousand persons;

14 (3) The chief elected officials of all municipalities wholly within the county which have a  
15 population of ten thousand persons or less, who shall name one member to the commission as  
16 prescribed in this subsection who is a resident of a municipality within the county with a population  
17 of ten thousand persons or less;

18 (4) An appointive body consisting of the director of the county department of planning, the  
19 president of the municipal league of the county, one additional person designated by the county  
20 executive, and one additional person named by the board of the municipal league of the county,  
21 which appointive body, acting by a majority of all of its members, shall name three members of the  
22 commission who are residents of the county; and

23 (5) The county executive of the county, who shall name four members of the commission,  
24 three of whom shall be from the unincorporated area of the county and one of whom shall be from  
25 the incorporated area of the county. The seat of a commissioner shall be automatically vacated when  
26 the commissioner changes his or her residence so as to no longer conform to the terms of the  
27 requirements of the commissioner's appointment. The commission shall promptly notify the  
28 appointing authority of such change of residence.

29 4. Upon the passage of an ordinance by the governing body of the county establishing a  
30 boundary commission, the governing body of the county shall, within ten days, send by United  
31 States mail written notice of the passage of the ordinance to the chief elected official of each  
32 municipality wholly or partly in the county.

33 5. Each of the appointing authorities described in subdivisions (1) to (4) of subsection 3 of  
34 this section shall meet within thirty days of the passage of the ordinance establishing the commission  
35 to compile its list of appointees. Each list shall be delivered to the county executive within forty-one  
36 days of the passage of such ordinance. The county executive shall appoint members within  
37 forty-five days of the passage of the ordinance. If a list is not submitted by the time specified, the  
38 county executive shall appoint the members using the criteria of subsection 3 of this section before  
39 the sixtieth day from the passage of the ordinance. At the first meeting of the commission appointed  
40 after the effective date of the ordinance, the commissioners shall choose by lot the length of their  
41 terms. Three shall serve for one year, two for two years, two for three years, two for four years, and



two for five years. All succeeding commissioners shall serve for five years. Terms shall end on December thirty-first of the respective year.

No commissioner shall serve more than two consecutive full terms. Full terms shall include any term longer than two years.

6. When a member's term expires, or if a member is for any reason unable to complete his term, the respective appointing authority shall appoint such member's successor. Each appointing authority shall act to ensure that each appointee is secured accurately and in a timely manner, when a member's term expires or as soon as possible when a member is unable to complete his term. A member whose term has expired shall continue to serve until his successor is appointed and qualified.

7. The commission, its employees and subcontractors shall be subject to the regulation of conflicts of interest as defined in sections 105.450 to 105.498 and to the requirements for open meetings and records under chapter 610.

8. Notwithstanding any provisions of law to the contrary, any boundary adjustment approved by the residential property owners and the governing bodies of the affected municipalities or the county, if involved, and any voluntary annexation approved by municipal ordinance provided that the municipality owns the area to be annexed, that the area is contiguous with the municipality, and that the area is utilized only for parks and recreation purposes, shall not be subject to commission review. Such a boundary adjustment or annexation is not prohibited by the existence of an established unincorporated area.

9. Any annexation of property or defined areas of properties approved by a majority of property owners residing thereon and by ordinance of any municipality that is a service provider for both the water and sanitary sewer within the municipality shall be effective as provided in the annexation ordinance and shall not be subject to commission review. Such annexation shall not be prohibited by the existence of an established unincorporated area.

94.860. 1. Notwithstanding the provisions of subsection 1 of section 67.582, the governing body of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants is authorized to impose by ordinance a sales tax in the amount of up to one-half of one percent on all retail sales made in the part of the county outside of incorporated cities, towns and villages which are subject to taxation pursuant to sections 144.010 to 144.525 for the purpose of providing law enforcement services to such county. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no ordinance imposing a sales tax pursuant to this section shall be effective unless the governing body of the county submits to the voters residing in the part of the county outside of incorporated cities, towns and villages, at a county or state general, primary or special election, a proposal to authorize the governing body of the county to impose a tax.

2. The ballot submission for the proposal to authorize imposition of the tax authorized by this section shall contain substantially the following language:

Shall (name of charter county) impose a sales tax of (insert amount) in the part of (name of charter county) outside of incorporated cities, towns and villages for the purpose of providing law enforcement services for the county?

Yes    ☐    No    ☐

If you are in favor of the question, place an “X” in the box opposite “Yes.” If you are opposed to the question, place an “X” in the box opposite “No.”

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal submitted pursuant to this subsection, then the ordinance and any amendments thereto shall be in effect on the first day of the second quarter immediately following the election approving the proposal. If a proposal receives less than the required majority, then the governing body of the county shall have no power to impose the sales tax herein authorized unless and until the governing body of the county shall again have submitted another proposal to authorize the governing body of the county to impose the sales tax authorized by this section and such proposal is approved by the required majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant to this section be submitted sooner than twelve months from the date of the last proposal pursuant to this section.

3. The revenue received by a county treasurer from the tax authorized under the provisions of this section shall be deposited in a special trust fund and used solely for providing law enforcement services in the part of the county outside of incorporated cities, towns and villages, for so long as the tax shall remain in effect. Revenue placed in the special trust fund may also be utilized for capital improvement projects for law enforcement facilities serving the part of the county outside of incorporated cities, towns and villages. Any funds in such special trust fund which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other county funds.

4. The sales taxes collected by the director of revenue pursuant to this section on behalf of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants shall be deposited in the “County Law Enforcement Sales Tax Trust Fund” created by subsection 5 of section 67.582, less one percent for cost of collection which shall be deposited in the state’s general revenue fund after payment of premiums for surety bonds as provided in section 32.087. The moneys in the trust funds shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trusts and which were collected in each county imposing a sales tax under this section, and the records shall be open to the inspection of the officers of the county and the public. Not later than the tenth day of each month the director of revenue shall distribute all moneys deposited in the trust fund during each month to the county which levied the tax; such funds shall be deposited with the county treasurer of each such county, and all expenditures of funds arising from the tax authorized by this section shall be by an appropriation act to be enacted by the governing body of each such county. Expenditures may be made from the funds for any functions authorized in the ordinance adopted by the governing body submitting the tax to the voters.

5. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any

1 county abolishes the tax, the county shall notify the director of revenue of the action at least ninety  
2 days before the effective date of the repeal and the director of revenue may order retention in the  
3 appropriate trust fund, for a period of one year, or two percent of the amount collected after receipt  
4 of such notice to cover possible refunds and overpayments of the tax and to redeem dishonored  
5 checks and drafts deposited to the credit of such accounts. After one year has elapsed after the  
6 abolition of the tax in such county, the director of revenue shall remit the balance in the account to  
7 the county and close the accounts of that county established pursuant to this section. The director of  
8 revenue shall notify each county of each instance of any amount refunded or any check redeemed  
9 from the receipts due to the county.

10 6. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply  
11 to the tax imposed pursuant to this section."; and

12  
13 Further amend said bill by amending the title, enacting clause, and intersectional references  
14 accordingly.  
15